

UNITED STATES OF AMERICA

and

UNITED STATES SECURITIES AND  
EXCHANGE COMMISSION,

Plaintiffs,

v.

KPMG SIDDHARTA SIDDHARTA & HARSONO,

and

SONNY HARSONO,

Defendants.

Civil Action  
No. 01-CV \_\_\_\_\_

COMPLAINT

Plaintiffs, United States of America and United States Securities and Exchange Commission ("Commission"), by their undersigned counsel, allege:

1. This action concerns illegal conduct by defendants KPMG Siddharta Siddharta & Harsono ("KPMG-SSH") and Sonny Harsono ("Harsono"), who have engaged, are engaged and are about to engage in acts and practices which constitute violations of Section 104A(a) [15 U.S.C. § 78dd-3(a)] of the Foreign Corrupt Practices Act of 1977 ("FCPA") and Sections 30A(a), 13(b) (2)(A), and 13(b) (2)(B)

[15 U.S.C. § 78dd-1(a), 15 U.S.C. § 78m(b)(2)(A), and 15 U.S.C. § 78m(b)(2)(B)] of the Securities and Exchange Act of 1934 ("Exchange Act"). In 1999, Harsono authorized KPMG-SSH personnel to bribe an Indonesian tax official on behalf of one of KPMG-SSH's clients, PT Eastman Christensen ("PTEC"), an Indonesian company beneficially owned by Baker Hughes Incorporated ("Baker Hughes"), a Delaware corporation whose shares are listed on the New York Stock Exchange. KPMG-SSH agreed to make the illicit payment to influence the Indonesian tax official to issue a lower tax assessment for PTEC. Harsono also directed KPMG-SSH personnel to create a false invoice to PTEC to generate the money needed to pay the bribe and to conceal the purpose for which that money was to be used. Defendants KPMG-SSH and Harsono knew that the false invoice would be incorporated into the books and records of Baker Hughes, PTEC's beneficial owner, in violation of Sections 13(b)(2)(A) and 13(b)(2)(B) [15 U.S.C. § 78m(b)(2)(A) and 15 U.S.C. § 78m(b)(2)(B)] of the Exchange Act.

2. By authorizing and facilitating the improper payment to an Indonesian government official, Defendant Harsono violated the antibribery provisions of the FCPA and the Exchange Act, Section 104A(a) [15 U.S.C. § 78dd-3(a)] and Section 30A(a) [15 U.S.C. § 78dd-1(a)]. In addition, by authorizing and facilitating the payment, and by creating and sending a false invoice to Baker Hughes for the purpose of generating and concealing the payment, Defendants Harsono and KPMG-SSH aided and abetted Baker Hughes' violations of

the antibribery, books and records, and internal controls provisions of the Exchange Act, Sections 30A(a), 13(b)(2)(A), and 13(b)(2)(B) [15 U.S.C. § 78dd-1(a), 15 U.S.C. § 78m(b)(2)(A), and 15 U.S.C. § 78m(b)(2)(B)].

3. The Plaintiffs United States of America and United States Securities and Exchange Commission bring this action to enjoin such acts and practices pursuant to Section 104A(d) [15 U.S.C. § 78dd-3(d)] of the FCPA and pursuant to Sections 30A(a), 13(b)(2)(A), and 13(b)(2)(B) of the Exchange Act [15 U.S.C. § 78dd-1(a), 15 U.S.C. § 78m(b)(2)(A) and 15 U.S.C. § 78m(b)(2)(B)].

4. The defendants will, unless restrained and enjoined, continue to engage in the acts and practices set forth in this complaint and in acts and practices of similar purport and object.

5. The acts and practices constituting the violations herein have occurred within the Southern District of Texas, and elsewhere.

#### **JURISDICTION**

6. This Court has jurisdiction over this action pursuant to Section 104A(d) [15 U.S.C. § 78dd-3(d)] of the FCPA and Sections 21(e) and 27 of the Exchange Act [15 U.S.C. §§ 78u(e) and 78aa].

7. The Plaintiffs United States of America and United States Securities and Exchange Commission bring this action pursuant to Sections 104A(d) [15 U.S.C. § 78dd-3(d)] of the FCPA and Sections 20(e) and 21(d) [15 U.S.C. §§ 78t(e) and 78u(d)] of the Exchange Act seeking injunctions against both defendants.

8. The defendants directly or indirectly used the means or instrumentalities of interstate commerce or of the mails in furtherance of the acts alleged herein.

#### **DEFENDANTS**

9. Defendant KPMG-SSH is a public accounting firm having its principal place of business in Jakarta, Indonesia. KPMG-SSH is an affiliate firm of KPMG International, a Swiss association with member firms in 159 countries. In 1997, Baker Hughes, through its affiliate PTEC, retained KPMG-SSH as its accounting and tax consultants in Indonesia. KPMG-SSH reviewed PTEC's 1997 corporate tax returns and represented PTEC in the 1998 audit of its 1997 tax returns by the Indonesian Ministry of Finance, Directorate General of Taxation (the "Directorate General"). KPMG-SSH is an "agent" of an "issuer" as those terms are used in Section 30A [15 U.S.C. § 78dd-1(a)] of the Exchange Act, and a "person other than an issuer or domestic concern" within the meaning of Section 104A(f)(1) [15 U.S.C. § 78dd-3(f)(1)] of the FCPA.

10. Defendant Harsono is an Indonesian national, resident in Jakarta, Indonesia, and is a senior partner of Defendant KPMG-SSH. Harsono is an "agent" of an "issuer" as those terms are used in Section 30A [15 U.S.C. § 78dd-1(a)] of the Exchange Act, and a "person other than an issuer or domestic concern" within the meaning of Section 104A(f)(1) [15 U.S.C. § 78dd-3(f)(1)] of the FCPA.

#### **OTHER RELEVANT PERSONS AND ENTITIES**

11. Baker Hughes Incorporated is a Delaware corporation headquartered in Houston, Texas. The company is engaged principally in the oilfield services industry and operates in more than 80 countries. Baker Hughes is an "issuer" as that term is defined in Section 3(a)(8) [15 U.S.C. § 78c(a)(8)] of the Exchange Act.

12. PT Eastman Christensen is an Indonesian corporation headquartered in Jakarta, Indonesia. PTEC is controlled by Baker Hughes and its financial results appear in the consolidated financial statements of Baker Hughes.

#### **CLAIM FOR RELIEF**

##### **Violations of The FCPA and The Exchange Act**

13. Paragraphs 1 through 12 are realleged and incorporated herein by reference.

##### **The Indonesian Ministry of Finance's Tax Assessment**

14. In November 1998, the Indonesian Ministry of Finance's Directorate General of Taxation notified PTEC that it would soon begin a tax audit of PTEC's 1997 tax returns. Those returns claimed a substantial refund. The next month, the Directorate General commenced the tax audit.

15. In February 1999, the Directorate General notified PTEC of its preliminary determination that PTEC's tax liability would be assessed at \$3.2 million. On February 26, 1999, as instructed by

PTEC's Finance Manager, a PTEC employee contacted KPMG-SSH and instructed KPMG-SSH to represent PTEC before the Directorate General. Shortly after that initial contact, the PTEC Finance Manager told KPMG-SSH that the Indonesian tax official was seeking an improper payment.

16. KPMG-SSH immediately reviewed the preliminary determination by the Directorate General and concluded that the proposed \$3.2 million assessment against PTEC was incorrect. Initially, KPMG-SSH concurred with PTEC's determination that it was due a refund. KPMG-SSH contacted Baker Hughes' Asia-Pacific Tax Manager ("BH Regional Tax Manager") based in Australia with oversight responsibility for Indonesian tax matters, and told him of its findings. KPMG-SSH suggested that it meet with the Directorate General in an attempt to reconcile the disparity between their respective findings.

17. Following KPMG-SSH's advice, the BH Regional Tax Manager instructed KPMG-SSH to meet with the Directorate General to discuss the merits of the assessment and correct what KPMG-SSH believed was an incorrect tax assessment. During these meetings, the Indonesian tax official told KPMG-SSH that he was aware of PTEC's reputation of making "goodwill payments" to tax officials, and demanded a payment of \$200,000 in exchange for which he would reduce PTEC's tax assessment. KPMG-SSH initially rejected the Indonesian tax official's request for an illicit payment.

18. On March 5, 1999, KPMG-SSH informed the BH Regional Tax Manager of the Indonesian tax official's demand for an illicit payment. During this conversation, the BH Regional Tax Manager instructed KPMG-SSH not to pay the Indonesian tax official but to challenge the assessment on its merits.

**KPMG-SSH Discusses Making an Improper Payment**

19. During several subsequent meetings between the Indonesian tax official and KPMG-SSH, the Indonesian tax official reiterated his demand for an improper payment. The KPMG-SSH Tax Manager assigned to the audit engagement ("KPMG-SSH Tax Manager"), who was an Australian citizen on secondment from KPMG Australia, informed the BH Regional Tax Manager of the Indonesian tax official's continuing demand for an illicit payment. In response, the BH Regional Tax Manager asked the KPMG-SSH Tax Manager to find out how much the Indonesian tax official wanted to reduce the assessment.

20. Because it appeared to the KPMG Tax Manager that the BH Regional Tax Manager was considering making the illicit payment, the KPMG Tax Manager met with Sonny Harsono, a senior KPMG-SSH partner, and told him about the Indonesian tax official's continuing demand for an illicit payment. Concerned about the applicability of the FCPA, the KPMG-SSH Tax Manager asked Harsono how to handle the Indonesian tax official's insistence for an illicit payment.

21. After listening to an explanation, Harsono advised the KPMG-SSH Tax Manager that the FCPA was an issue because PTEC was

controlled by a U.S. public company and that KPMG-SSH should be careful in dealing with the Indonesian tax official's demand. Notwithstanding his recognition of the potential FCPA issues, Harsono advised the KPMG-SSH Tax Manager that if Baker Hughes represented directly to KPMG-SSH, not through PTEC, that it wanted KPMG-SSH to make the illicit payment, KPMG-SSH would be willing to pay the Indonesian tax official. To conceal the improper payment, Harsono agreed with the KPMG-SSH Tax Manager that KPMG-SSH should generate an invoice that would include money for the payment to the Indonesian tax official and for KPMG-SSH's fees for services rendered. As a result of his discussions with Harsono, the KPMG-SSH Tax Manager understood that PTEC would have to provide the funds to pay the Indonesian tax official.

#### **KPMG-SSH Informs Baker Hughes of its Options**

22. On March 8, 1999, the KPMG-SSH Tax Manager notified the BH Regional Tax Manager that despite repeated requests, the Indonesian tax official was unwilling to review the merits of the assessment without the illicit payment. However, the KPMG-SSH Tax Manager further explained that the Indonesian tax official had told KPMG-SSH that he was now willing to reduce the assessment from \$3.2 million to \$270,000 in exchange for an illicit payment of \$75,000. In addition, the KPMG-SSH Tax Manager told the BH Regional Tax Manager that he had consulted with Harsono and that Harsono had authorized him to make the illicit payment if Baker Hughes wanted KPMG-SSH to do so. Based on his discussion with Harsono, the KPMG-



SSH Tax Manager told the BH Regional Tax Manager that, to conceal the illicit payment, KPMG-SSH would issue a \$143,000 invoice for "professional services rendered." The \$143,000 was comprised of \$75,000 for the Indonesian tax official, plus KPMG-SSH's actual fees and applicable taxes. Further, the KPMG-SSH Tax Manager told the BH Regional Tax Manager that KPMG-SSH was unwilling to use its own funds to pay the Indonesian tax official, but rather required PTEC to provide the funds.

23. The KPMG-SSH Tax Manager concluded the conversation with the BH Regional Tax Manager by noting that there were only two options available to Baker Hughes: one, contest the \$3.2 million tax assessment which, under Indonesian law, would require immediate payment of the full assessment and perhaps as much as two years to resolve the issue; or two, make the illicit payment. The BH Regional Tax Manager told the KPMG-SSH Tax Manager that any decision to make the payment had to be made and authorized by senior management in Houston and that he intended to take this matter to them. In the meantime, the BH Regional Tax Manager told the KPMG-SSH Tax Manager to stall the Indonesian tax official and thus delay the issuance of the \$3.2 million tax assessment.

**Baker Hughes' Senior Management  
Discuss The Proposed Transaction**

24. On March 9, 1999, during a conference call, the BH Regional Tax Manager in Australia spoke to Baker Hughes' Vice President and Controller ("Controller") in Houston, and to Baker

Hughes' FCPA advisor ("FCPA advisor") in Washington, D.C., about the Indonesian tax official's demand for a \$75,000 illicit payment, KPMG-SSH's offer to make the improper payment on PTEC's behalf using PTEC's funds, and the method by which KPMG-SSH would conceal the payment. Further, the BH Regional Tax Manager told the Controller and the FCPA advisor that the Indonesian tax official had given PTEC only 48 hours to respond to his demand and, that if PTEC failed to meet his demand, he was prepared to issue the \$3.2 million tax assessment.

25. The FCPA advisor advised the Controller and the BH Regional Tax Manager that any payment to an Indonesian tax official under the circumstances described would violate the FCPA. In addition, the FCPA advisor instructed the Controller and the BH Regional Tax Manager that for KPMG-SSH to continue working for PTEC, KPMG-SSH must first provide PTEC with specific written assurances that it would not make any illegal payments on behalf of PTEC to any Indonesian government official.

26. Shortly after the conference call, the BH Regional Tax Manager sent the Controller a detailed e-mail delineating the events in Indonesia and apologizing for bringing this distasteful problem to the Controller. In the e-mail, the BH Regional Tax Manager discussed the urgency of the problem and described the two options available to PTEC for resolving the tax problem that the KPMG-SSH Tax Manager previously had identified. The BH Regional Tax Manager identified the option of making the improper payment as

the better one from a financial perspective because it would provide Baker Hughes "certainty" and save "significant profit and loss costs, associated with foreign exchange risks and cost of finance." He also told the Controller that KPMG-SSH could characterize the improper payment as a "success fee."

27. On March 10, 1999, the Controller told Baker Hughes' General Counsel and Baker Hughes' Senior Vice President and Chief Financial Officer ("CFO"), of the Indonesian tax official's demand for an improper payment. During this meeting, the Controller told the General Counsel and the CFO that he had talked with the FCPA advisor, who had advised him to obtain a letter from KPMG-SSH assuring Baker Hughes that it would not make any improper payments to any Indonesian government official on behalf of PTEC. The General Counsel stated that the Indonesian tax official's demands raised FCPA concerns. In response, the CFO asked the General Counsel why PTEC could not pay KPMG-SSH and not worry about what KPMG-SSH did with the money. The General Counsel responded by stating that Baker Hughes cannot bury its head in the sand and ignore the problem. The General Counsel instructed the CFO and the Controller to continue working with the FCPA advisor, to follow any directions given by the FCPA advisor, and under no circumstances to enter into any transaction that could potentially violate the FCPA.

**Baker Hughes' CFO and Controller  
Authorize the Illicit Payment**

28. On the evening of March 10, 1999, during a conference call with the CFO and the Controller, the BH Regional Tax Manager reported that KPMG-SSH was unwilling to issue the specific letter requested by the FCPA advisor. However, the BH Regional Tax Manager said that KPMG-SSH indicated a willingness to issue its standard engagement letter in lieu of the letter specifically requested by the FCPA advisor. The BH Regional Tax Manager told the CFO and the Controller that the standard engagement letter referenced KPMG-SSH's international code of conduct. In addition, the BH Regional Tax Manager told the CFO and the Controller that PTEC's 48 hour grace period was fast running out and that the Indonesian tax official was threatening to issue the \$3.2 million assessment. Disregarding the FCPA advisor's instructions, and acting contrary to the advice of the General Counsel, the CFO and the Controller authorized the BH Regional Tax Manager to proceed with the "success fee" transaction without obtaining the specific letter that the FCPA advisor had instructed they obtain. After the conference call, the BH Regional Tax Manager called the KPMG-SSH Tax Manager to authorize him to proceed with the "success fee" transaction. The BH Regional Tax Manager also told the KPMG-SSH Tax Manager that the authorization came from the highest level in Houston, specifically the CFO.

29. On March 11, 1999, KPMG-SSH created and sent a false invoice to PTEC for \$143,000. Although the invoice purported to be for professional services rendered, in reality, it represented the \$75,000 to be paid to the Indonesian tax official, and the remainder for KPMG-SSH's actual fees and applicable taxes. After receiving the invoice, PTEC paid KPMG-SSH \$143,000 and improperly entered the transaction on its books and records as payment for professional services rendered. On March 23, 1999, PTEC received a tax assessment of approximately \$270,000 from the Directorate General.

**Baker Hughes Attempts to Unwind  
the Transaction and Takes Corrective Action**

30. After Baker Hughes' General Counsel and FCPA advisor discovered that the CFO and the Controller had authorized KPMG-SSH to make the improper payment to the Indonesian tax official to reduce PTEC's tax assessment, Baker Hughes embarked on a corrective course of conduct. In particular, the company: attempted to stop the payment to KPMG-SSH; voluntarily and promptly disclosed the misconduct to the United States Securities and Exchange Commission and the Department of Justice; instructed KPMG-SSH not to make the payment to the Indonesian tax official and to return the entire amount paid to KPMG-SSH; disclosed the matter to its outside auditors and corrected its books and records; fired KPMG-SSH; asked for and obtained the resignation of those senior management officials responsible for the violative conduct; filed a formal

objection to the \$270,000 assessment with the Directorate General and took steps to determine the correct tax deficiency; and paid \$2.1 million to the Indonesian government, which it believed to be the correct tax assessment.

31. As part of its ameliorative efforts, Baker Hughes demanded that KPMG-SSH issue a true and accurate invoice. KPMG-SSH returned Baker Hughes' \$75,000 plus related taxes and charges, and issued PTEC a true and accurate invoice in the amount of \$14,300 for professional services rendered.

32. Harsono, on behalf of KPMG-SSH, authorized an illicit payment of \$75,000 to the Indonesian tax official on behalf of Baker Hughes. Thereafter, KPMG-SSH, acting through Harsono, agreed to make the illicit payment to the Indonesian tax official and issued a false invoice to Baker Hughes which KPMG-SSH and Harsono knew or should have known would be incorporated in the books and records of Baker Hughes, a publicly-held company. As a result:

(a) with respect to the jurisdiction of the Securities and Exchange Commission, Harsono violated Section 30A(a) [15 U.S.C. § 78dd-1(a)] of the Exchange Act, and KPMG-SSH and Harsono aided and abetted Baker Hughes' violations of Sections 13(b)(2)(A), 13(b)(2)(B) and 30A(a) [15 U.S.C. § 78m(b)(2)(A), and 15 U.S.C. §78m(b)(2)(B) and 15 U.S.C. § 78dd-1(a)] of the Exchange Act; and

(b) with respect to the jurisdiction of the United States Department of Justice, KPMG-SSH and Harsono violated 104A(a) [15 U.S.C. § 78dd-3(a)] of the FCPA.

**Prayer For Relief**

**WHEREFORE,** the United States and the United States Securities and Exchange Commission respectfully request that the Court enter:

**I**

A Final Judgment of Permanent Injunction restraining and enjoining defendants KPMG Siddharta Siddharta & Harsono and Sonny Harsono, their officers, agents, servants, employees, assigns, attorneys, and those persons in active concert or participation with them who receive actual notice of the Final Judgment of Permanent Injunction, and each of them, from violating, and from aiding and abetting a violation of, Sections 104A(a)(1), (2) and (3) of the Foreign Corrupt Practices Act of 1977 [15 U.S.C. § 78dd-3(a)(1), (2) and (3)], and Section 30A(a)(1), (2) and (3) [15 U.S.C. § 78dd-1(a)(1), (2) and (3)] of the Securities Exchange Act of 1934, directly or indirectly, by making use of the mails or any means or instrumentalities of interstate commerce corruptly in furtherance of an offer, payment, promise to pay, or authorization of the payment of any money, or offer, gift, promise to give, or authorization of the giving of anything of value to--

(1) any foreign official for purposes of--

(A) (i) influencing any act or decision of such foreign official in his official capacity, (ii) inducing such foreign official to do or omit to do any act in violation of the lawful duty of such official, or (iii) securing any improper advantage; or

(B) inducing such foreign official to use his influence with a foreign government or instrumentality thereof to affect or influence any act or decision of such government or instrumentality,

in order to assist such domestic concern in obtaining or retaining business for or with, or directing business to, any person;

(2) any foreign political party or official thereof or any candidate for foreign political office for purposes of--

(A) (i) influencing any act or decision of such party, official, or candidate in its or his official capacity, (ii) inducing such party, official, or candidate to do or omit to do an act in violation of the lawful duty of such party, official, or candidate, or (iii) securing any improper advantage; or



(B) inducing such party, official, or candidate to use its or his influence with a foreign government or instrumentality thereof to affect or influence any act or decision of such government or instrumentality, in order to assist such domestic concern in obtaining or retaining business for or with, or directing business to, any person; or

(3) any person, while knowing that all or a portion of such money or thing of value will be offered, given, or promised, directly or indirectly, to any foreign official, to any foreign political party or official thereof, or to any candidate for foreign political office, for purposes of--

(A) (i) influencing any act or decision of such foreign official, political party, party official, or candidate in his or its official capacity, (ii) inducing such foreign official, political party, party official, or candidate to do or omit to do any act in violation of the lawful duty of such foreign official, political party, party official, or candidate, or (iii) securing any improper advantage; or

(B) inducing such foreign official, political party, party official, or candidate to use his or its influence with a foreign government or instrumentality thereof to affect or influence any act or decision of such government or instrumentality, in order to assist such domestic concern in obtaining or retaining business for or with, or directing business to, any person.

## **II.**

A Final Judgment of Permanent Injunction restraining and enjoining defendants KPMG Siddharta Siddharta & Harsono and Sonny Harsono, their officers, agents, servants, employees, assigns, attorneys, and those persons in active concert or participation with them who receive actual notice of the Final Judgment of Permanent Injunction, and each of them, from violating Section 13(b)(2)(A) [15 U.S.C. § 78m(b)(2)(A)], of the Securities Exchange Act of 1934, directly or indirectly, by, with respect to any issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or any other issuer which is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)], aiding and abetting the issuer's failure to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer.

### III.

A Final Judgment of Permanent Injunction restraining and enjoining defendants KPMG Siddharta Siddharta & Harsono and Sonny Harsono, their officers, agents, servants, employees, assigns, attorneys, and those persons in active concert or participation with them who receive actual notice of the Final Judgment of Permanent Injunction, from violating Section 13(b)(2)(B) [15 U.S.C. § 78m(b)(2)(B)], of the Securities Exchange Act of 1934, directly or indirectly, by, with respect to any issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or any other issuer which is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)], aiding and abetting the issuer's failure to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that -

- (i) transactions are executed in accordance with management's general or specific authorization;
- (ii) transactions are recorded as necessary (I) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (II) to maintain accountability for assets;
- (iii) access to assets is permitted only in accordance with management's general or specific authorization; and

(iv) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

**IV.**

That the Court grant such further relief as it may deem just and appropriate.

Dated: \_\_\_\_\_, 2001

Respectfully submitted,

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